IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 16TH OCTOBER 2007 / 24TH ASWINA 1929

WP(C).No. 30526 of 2007(H)

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PETITIONER:

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DANESH KUMAR GUPTA, PROPRIETOR,
MS.JAYA MEDICALS, CALICUT.

BY ADV. SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

RESPONDENTS:

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1. SALES TAX OFFICER (R),
III CIRCLE, CALICUT.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. DEPUTY TAHSILDAR (REVENUE RECOVERY),
CALICUT.

BY GOVT. PLEADER MR. K.P. PRADEEP.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**ANTONY DOMINIC, J.**

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**W.P.(C) No. 30526 OF 2007 H**
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**Dated this the 16th October, 2007**

**J U D G M E N T**

Against Ext. P5 order of assessment, the petitioner has filed Ext. P6 appeal together with Ext. P7 stay petition. It is stated that while the appeal and stay are pending without orders thereon, revenue recovery proceedings have been initiated as per Exts. P3 and P4 and hence this writ petition.

2. Taking into account the pendency of the appeal and the stay petition, it is only appropriate that at least the stay petition is considered by the 2nd respondent before coercive action is initiated for recovering the dues.

3. Accordingly, I dispose of this writ petition directing that the 2nd respondent shall consider Ext. P7 stay petition filed by the petitioner as expeditiously

as possible, at any rate within three weeks of receipt of a copy of this judgment. In the meanwhile further proceedings pursuant to Exts. P3 and P4 will be kept in abeyance.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

**ANTONY DOMINIC,**
**JUDGE**

jan/-